

1999 DRAFTING REQUEST

Assembly Substitute Amendment (ASA-AB892)

Received: 03/17/2000

Received By: shoveme

Wanted: As time permits

Identical to LRB:

For: Legislative Fiscal Bureau 6-7845

By/Representing: Fred Ammerman

This file may be shown to any legislator: NO

Drafter: shoveme

May Contact:

Alt. Drafters: jkreye
kuesejt

Subject: Counties
Bonding - municipal
Tax - sales
Tax - individual income
State Government - miscellaneous
Elections - miscellaneous

Extra Copies: RAC

Pre Topic:

No specific pre topic given

Topic:

County assistance to construct or renovate a professional football stadium; tax exemptions

Instructions:

Same as s0434/1. See attached.

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
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/1			martykr 03/17/2000	_____ _____	lrb_docadmin 03/17/2000	lrb_docadmin 03/17/2000	

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Page 2

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
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Page 1

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State of Wisconsin
1999 - 2000 LEGISLATURE

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MES&JK&JTK:cjs:km

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ASSEMBLY SUBSTITUTE AMENDMENT,
TO 1999 ASSEMBLY BILL 730

D-Note

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1 AN ACT *to amend* 59.52 (7), 67.045 (1) (intro.) and 77.70; and *to create* 67.045
2 (3), 71.05 (1) (c) 5., 71.26 (1m) (h), 71.45 (1t) (h) and 77.54 (45) of the statutes;
3 **relating to:** the authority of certain counties to issue bonds or promissory notes
4 for the construction or renovation of football stadium facilities; granting income
5 and franchise tax exemptions for interest income on bonds or notes issued by
6 such counties; granting a sales tax and use tax exemption for a license fee to
7 purchase admissions to professional football games; and using county sales tax
8 and use tax revenue for renovating professional football stadium facilities.

The people of the state of Wisconsin, represented in senate and assembly, do enact as follows:

9 SECTION 1. 59.52 (7) of the statutes is amended to read:
10 59.52 (7) JOINT COOPERATION. The board may join with the state, other counties
11 and municipalities in a cooperative arrangement as provided by s. 66.30, including
12 the acquisition, development, remodeling, construction, equipment, operation and

1 maintenance of land, buildings and facilities for regional projects, whether or not
2 such projects are located within the county. In this subsection, "regional projects"
3 includes the construction or renovation of football stadium facilities, as defined in s.
4 67.045 (3) (b) 3.

5 **SECTION 2.** 67.045 (1) (intro.) of the statutes is amended to read:

6 67.045 (1) (intro.) The Subject to sub. (3), the governing body of a county may
7 not issue bonds under s. 67.05 or promissory notes under s. 67.12 (12) unless one or
8 more of the following apply:

9 **SECTION 3.** 67.045 (3) of the statutes is created to read:

10 67.045 (3) (a) The legislature determines that the provision of financial and
11 other assistance by a county to construct or renovate football stadium facilities
12 serves a public purpose.

13 (b) In this subsection:

14 1. "County" means a county with a population of at least 150,000.

15 2. "Football stadium" means a stadium that is principally used as the home
16 stadium of a professional football team at the time that bonds are issued under s.
17 67.05 or promissory notes are issued under s. 67.12 (12), for purposes related to the
18 construction or renovation of football stadium facilities, or if no home stadium exists
19 at the time that such bonds or promissory notes are issued, "football stadium" means
20 a stadium that includes the site of a proposed home stadium of such a team.

21 3. "Football stadium facilities" means football stadium property, tangible or
22 intangible, including spectator seating of all types, practice facilities, parking lots
23 and structures, garages, restaurants, parks, concession facilities, entertainment
24 facilities, facilities for the display or sale of memorabilia, transportation facilities,
25 and other functionally related or auxiliary facilities or structures.

1 4. "Home stadium" means the principal site of a stadium that is home to a
2 professional football team and that is approved by a league to which a professional
3 football team belongs for use as a home stadium for that professional football team.

4 5. "Professional football team" means a team that is a member of a league of
5 professional football teams that have home stadiums in at least 10 states and a
6 collective average attendance for all league members of at least 40,000 persons per
7 game over the 5 years immediately preceding the year in which bonds are issued
8 under s. 67.05 or promissory notes are issued under s. 67.12 (12) for purposes related
9 to the construction or renovation of football stadium facilities.

10 (c) No county may issue bonds under s. 67.05 or promissory notes under s. 67.12
11 (12) for purposes related to football stadium facilities unless the county board enacts
12 an ordinance authorizing the issuance of a specified maximum amount of bonds or
13 notes and unless the county board's ordinance is approved by the majority of the
14 electors in the county voting on the ordinance at a referendum to be held not earlier
15 than 45 days after enactment of the ordinance. The referendum may be held at any
16 spring or general election or any spring or September primary, or at a special election
17 called by the county board for that purpose. The question to be submitted shall be
18 specified by the county board and shall include the maximum amount of the bonds
19 or notes that the county proposes to issue.

20 **SECTION 4.** 71.05 (1) (c) 5. of the statutes is created to read:

21 71.05 (1) (c) 5. A county for purposes related to football stadium facilities under
22 s. 67.045 (3).

23 **SECTION 5.** 71.26 (1m) (h) of the statutes is created to read:

24 71.26 (1m) (h) Those issued by a county for purposes related to football stadium
25 facilities under s. 67.045 (3).

1 **SECTION 6.** 71.45 (1t) (h) of the statutes is created to read:

2 **71.45 (1t) (h)** Those issued by a county for purposes related to football stadium
3 facilities under s. 67.045 (3).

4 **SECTION 7.** 77.54 (45) of the statutes is created to read:

5 **77.54 (45)** The gross receipts from the sale of and the use or other consumption
6 of a one-time license or similar right to purchase admission to professional football
7 games at a football stadium, as defined in s. 67.045 (3) (b) 2., that is granted by a
8 municipality or a professional football team or related party, if the person who buys
9 the license or right is entitled, at the time the license or right is transferred to the
10 person, to purchase admission to at least 3 professional football games in this state
11 during one football season. In this subsection, "related party" means a corporation
12 or business entity that is owned, controlled or operated by, or under common control
13 with, a professional football team, as defined under s. 67.045 (3) (b) 5. The exemption
14 under this paragraph does not apply to a license or right that is sold after December
15 31, 2003.

16 **SECTION 8.** 77.70 of the statutes is amended to read:

17 **77.70 Adoption by county ordinance.** Any county desiring to impose county
18 sales and use taxes under this subchapter may do so by the adoption of an ordinance,
19 stating its purpose and referring to this subchapter. The county sales and use taxes
20 may be imposed only for the purpose of directly reducing the property tax levy,
21 including reducing additional property taxes imposed for purposes related to football
22 stadium facilities, as defined under s. 67.045 (3) (b) 3., and only in their entirety as
23 provided in this subchapter. That ordinance shall be effective on the first day of
24 January, the first day of April, the first day of July or the first day of October. A
25 certified copy of that ordinance shall be delivered to the secretary of revenue at least

1 120 days prior to its effective date. The repeal of any such ordinance shall be effective
2 on December 31. A certified copy of a repeal ordinance shall be delivered to the
3 secretary of revenue at least 60 days before the effective date of the repeal.

4 **SECTION 9. Initial applicability.**

5 (1) The treatment of sections 71.05 (1) (c) 5., 71.26 (1m) (h) and 71.45 (1t) (h)
6 of the statutes first applies to taxable years beginning on January 1, 2000.

7 (END)

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBs0434/1dn
MES:cjs:km

March 17, 2000

The statement of legislative intent is drafted according to your instructions, but you may wish to provide reasons why such action by a county is a public purpose. A court may not be persuaded that a certain action by a county is a public purpose merely because the legislature asserts that it is. See s. 229.820, which is created in 1999 AB-730.

Marc E. Shovers
Senior Legislative Attorney
Phone: (608) 266-0129
E-mail: Marc.Shovers@legis.state.wi.us

**DRAFTER'S NOTE
FROM THE
LEGISLATIVE REFERENCE BUREAU**

LRBs0449/1dn
MES:cjs:km

March 17, 2000

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State of Wisconsin
1999 - 2000 LEGISLATURE

LRBs0449/12
MES&JK&JTK:cjs:km

Wanted For 3/7 - pm

**ASSEMBLY SUBSTITUTE AMENDMENT,
TO 1999 ASSEMBLY BILL 892**

1 **AN ACT** *to amend* 59.52 (7), 67.045 (1) (intro.) and 77.70; and *to create* 67.045
2 (3), 71.05 (1) (c) 5., 71.26 (1m) (h), 71.45 (1t) (h) and 77.54 (45) of the statutes;
3 **relating to:** the authority of certain counties to issue bonds or promissory notes
4 for the construction or renovation of football stadium facilities; granting income
5 and franchise tax exemptions for interest income on bonds or notes issued by
6 such counties; granting a sales tax and use tax exemption for a license fee to
7 purchase admissions to professional football games; and using county sales tax
8 and use tax revenue for renovating professional football stadium facilities.

*The people of the state of Wisconsin, represented in senate and assembly, do
enact as follows:*

9 **SECTION 1.** 59.52 (7) of the statutes is amended to read:
10 59.52 (7) **JOINT COOPERATION.** The board may join with the state, other counties
11 and municipalities in a cooperative arrangement as provided by s. 66.30, including

1 the acquisition, development, remodeling, construction, equipment, operation and
2 maintenance of land, buildings and facilities for regional projects, whether or not
3 such projects are located within the county. In this subsection, "regional projects"
4 includes the construction or renovation of football stadium facilities, as defined in s.
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8 not issue bonds under s. 67.05 or promissory notes under s. 67.12 (12) unless one or
9 more of the following apply:

10 **SECTION 3.** 67.045 (3) of the statutes is created to read:

11 67.045 (3) (a) The legislature determines that the provision of financial and
12 other assistance by a county to construct or renovate football stadium facilities
13 serves a public purpose. *in that county by providing recreation by encouraging
economic development and tourism by reducing
unemployment and by bringing needed capital into the
county for the benefit of the people of the
county*

14 (b) In this subsection:

- 15 1. "County" means a county with a population of at least 150,000.
- 16 2. "Football stadium" means a stadium that is principally used as the home
17 stadium of a professional football team at the time that bonds are issued under s.
18 67.05 or promissory notes are issued under s. 67.12 (12), for purposes related to the
19 construction or renovation of football stadium facilities, or if no home stadium exists
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21 a stadium that includes the site of a proposed home stadium of such a team.
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24 and structures, garages, restaurants, parks, concession facilities, entertainment

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10 municipality or a professional football team or related party, if the person who buys
11 the license or right is entitled, at the time the license or right is transferred to the
12 person, to purchase admission to at least 3 professional football games in this state
13 during one football season. In this subsection, "related party" means a corporation
14 or business entity that is owned, controlled or operated by, or under common control
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17 31, 2003.

18 **SECTION 8.** 77.70 of the statutes is amended to read:

19 **77.70 Adoption by county ordinance.** Any county desiring to impose county
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23 including reducing additional property taxes imposed for purposes related to football
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25 provided in this subchapter. That ordinance shall be effective on the first day of

1 January, the first day of April, the first day of July or the first day of October. A
2 certified copy of that ordinance shall be delivered to the secretary of revenue at least
3 120 days prior to its effective date. The repeal of any such ordinance shall be effective
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9 (END)